COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 175—*W.A.D.* (*Mis.*), *dated* 9*th April* 1930.

SUBJECT.—Instructions in the matter of accounting of Government Grants to Village Panchayets for drinking water wells and Village Improvement Works.

To

The Deputy Commissioners of Districts,
All Amildars and Deputy Amildars.

Adverting to Government Order No. L. 1658-67—V. P. 27-28-30, dated 31st August 1929, directing that the grants from Government to village panchayets for drinking water wells and village improvement works may continue to be treated as outright grants and issuing certain general instructions for ensuring that the grants are used for the purposes for which they were allotted, the following supplementary instructions are issued in the matter of accounting of these Government grants.

1. The Panchayet should be required to show in the day book separately, the Government grant received (on the receipt side) and the name of the work and particulars of expenditure incurred out of the Government grant (on the disbursement side) and also maintain a subsidiary account of the grant received, spent and balance available on account of each work. A copy of this subsidiary account also may be required to be sent to the Amildar, monthly, along with copy of the day book.

2. In the classified abstract of receipts and expenditure maintained in the Taluk Office, the Government grant and the expenditure incurred therefrom will be shown under separate columns (to be opened).

3. The register of grant-in-aid prescribed for the Taluk Office in the above order will be maintained in form A (enclosed). The several grant santioned and drawn will be entered in serial order and a certificate will be furnished by the Amildar on the voucher for the Government grant presented at the treasury that the grant has been noted in this register. In this register two lines will be alloted for each work, the first line for noting the monthly expenditure, and the second for noting the expenditure up to the end of the month, in red ink. The expenditure incurred will be posted from copies of the day books and subsidiary accounts referred to in para 1 received from the panchayets. In the remarks column of this register the date of completion of each work the total outlay on the work, as also unspent Government grant, if any, transferred to panchayet fund proper should be noted.

4. An extract from this register showing the grant, monthly expenditure, and progressive expenditure, and balance available on account of each work in each panchayet, will be sent to the Deputy Commissioner, by the 15th of the following month. In the case of completed works, the date of completion of the work and the total outlay incurred on the work as also the unspent Government grant transferred to panchayet fund proper should also be noted in the remarks column. Works completed during a month need not be carried forward in the next month's return. It is sufficient if the date of completion, etc., is noted in the remarks column as detailed obove.

5. A register in the enclosed form B will be maintained in the Deputy Commissioner's Office for consolidating the transactions of each Taluk, separate pages being allotted for each qurrter. An extract from this register showing the opening balances, grant drawn and expenditure incurred out of grant for the three months of the quarter and balance available should be sent to the Revenue Commissioner and to this office, with an analysis of the balance by works in form C and with a list of works completed during the quarter in form D before the end of the month following the quarter.

6. The register prescribed for the District office in para 5 is in addition to the Register to be maintained for noting grants sanctioned by the Deputy Commissioner out of the allotment placed at his disposal. (*Vide* Article 135-B, Mysore Civil Account Code, Volume I.)

S. SHAMANNA,
Comptroller.